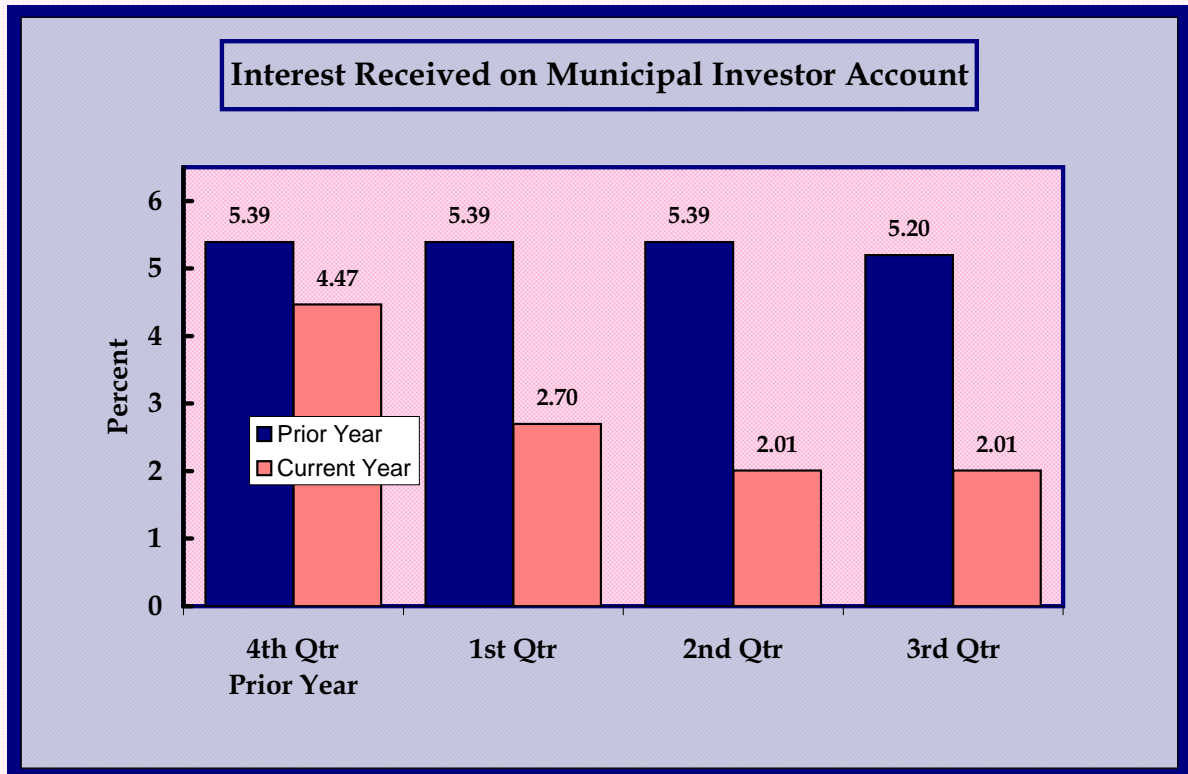


BENTON COUNTY, WASHINGTON

Monthly Financial Report



For the Period Ended
September 30, 2008

Financial Report Prepared
by the Benton County Auditor's Office

County Auditor: Bobbie Gagner

Chief Accountant: Van H. Pettey

BENTON COUNTY, WASHINGTON

Monthly Financial Report

Table of Contents

September, 2008

INTRODUCTION

Letter of Transmittal	1
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COMPARATIVES

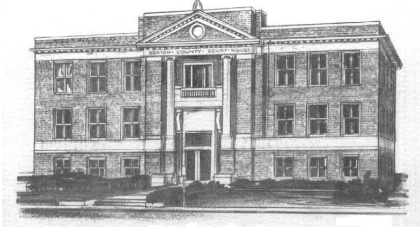
Comparative Balance Sheet - Current Expense	2
Monthly Accruals and Receivable Aging	3
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance - Current Expense	4
Comparative Schedule of Revenues - Current Expense	5
Comparative Schedule of Expenditures - Current Expense	7
Trend - 2008 to 2007, Revenues & Expenditures - Current Expense	15

BUDGET TO ACTUAL

Schedule of Revenues - Budget to Actual - Current Expense	16
Schedule of Expenditures - Budget to Actual - Current Expense	18
Trend - Budget to Actual, Revenues & Expenditures - Current Expense	26

SUPPLEMENTS AND CASH ACTIVITY

Summary of Budget Supplements and Budget Impacts	27
Listing of Budget Supplements - Current Expense	28
Listing of Budget Supplements - Special Revenue Funds	29
Listing of Budget Supplements - Internal Service	30
Schedule of Cash and Investment Activity - General & Special Revenue Funds	31
Schedule of Cash and Investment Activity - Other County Funds	34



BENTON COUNTY

BOBBIE GAGNER, AUDITOR

Brenda K. Chilton, Chief Deputy Auditor
Van H. Pettey, CPA, Chief Accountant
Susie Christopher, Election/Recording Administrator

DATE: October 13, 2008

TO: Board of County Commissioners

FROM: Van H. Pettey, Chief Accountant

RE: Financial Report for the Month ended September 30, 2008.

The Benton County Auditor's Office has compiled the accompanying balance sheet and the related statements of income and expenditures.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they could influence a user's conclusions about the County's financial position. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The financial summary for the month ended September 30, 2008: revenues are at \$35,299,283 and expenditures are at \$42,242,043.

With respect to last year, revenues decreased 0.1%, or \$26,714 to \$35,299,283 for 2008, compared to \$35,325,997 for 2007. Expenditures increased 10.4%, or \$3,972,826 to \$42,242,043 for 2008, compared to \$38,269,218 for 2007.

With respect to this year's budget expectations, with 75.0% of the year completed, revenues are at 68.8% of original budget plus supplements and, expenditures are at 73.8% of original budget plus supplements.

If you have any questions regarding any of the information provided, please give me a call.

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Balance Sheet

Period Ended September 30, 2008 (With Comparative Totals for Period Ended September 30, 2007)

	2008	2007	Increase (Decrease)	% Increase (Decrease)
ASSETS				
Cash	\$7,240,106	\$8,020,576	(\$780,470)	(9.7)%
Petty Cash	36,200	36,000	200	0.6%
Taxes Receivable	7,594,752	7,333,396	261,356	3.6%
Due from Other Governmental Units	434,685	1,012,205	(577,520)	(57.1)%
Total Assets	<u>\$15,305,744</u>	<u>\$16,402,178</u>	<u>(\$1,096,434)</u>	<u>(6.7)%</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accrued Wages Payable	\$2,527,741	\$2,331,390	\$196,351	8.4%
Deferred Revenue	7,594,752	7,333,396	261,356	3.6%
Total Liabilities	<u>10,122,493</u>	<u>9,664,786</u>	<u>457,707</u>	<u>4.7%</u>
FUND BALANCE				
Reserve for Petty Cash	36,200	36,000	200	0.6%
Unreserved Fund Balance	5,147,051	6,701,391	(1,554,341)	(23.2)%
Total Fund Balance	<u>5,183,251</u>	<u>6,737,391</u>	<u>(1,554,141)</u>	<u>(23.1)%</u>
Total Liabilities and Fund Balance	<u>\$15,305,744</u>	<u>\$16,402,178</u>	<u>(\$1,096,434)</u>	<u>(6.7)%</u>

BENTON COUNTY, WASHINGTON

Current Expense

Monthly Accruals and Receivables Aging

Period Ended September 30, 2008

	Current	30 Days	60 Days	Total
Outstanding Jail Contract Billings (1 & 2)	\$290,376	\$0	\$0	\$290,376
Outstanding City Work Release Billings (3)	450	0	0	450
Outstanding D.O.E. Contract Billings (4)	73,130	0	0	73,130
Outstanding Law Enforcement Billings (5)	24,966	0	0	24,966
Outstanding Work Crew Billings (6)	11,282	0	0	11,282
Outstanding District Court Billings (7)	0	0	0	0
Outstanding Superior Court Billings (8)	34,482	0	0	34,482
Total	\$434,685	\$0	\$0	\$434,685

NOTE: This table includes the following:

- 1) Jail contract billings associated with the cities of Kennewick, W. Richland, Prosser and Richland.
- 2) Jail contract billings associated with Federal Marshals, ICE and DOC.
- 3) Work Release and Indigent Monitoring for the cities of Kennewick, W. Richland, Prosser and Richland.
- 4) DOE Sheriff contract billings.
- 5) Law enforcement contracts with Benton City and Energy Northwest.
- 6) Sheriff Work Crew billings.
- 7) District Court billings to the cities of Kennewick, W. Richland, Prosser and Richland.
- 8) Franklin County Superior Court billing.

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Statement of Revenues, Expenditures and Changes in Fund Balance

Period Ended September 30, 2008 (With Comparative Totals for Period Ended September 30, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
REVENUES				
Taxes	\$16,381,169	\$16,587,045	(\$205,875)	(1.2)%
Licenses and Permits	29,816	22,818	6,998	30.7%
Intergovernmental Revenues	10,886,960	10,261,145	625,814	6.1%
Charges for Services	2,922,949	2,835,162	87,787	3.1%
Fines and Forfeitures	1,900,324	1,809,493	90,831	5.0%
Miscellaneous Revenues	1,792,191	2,513,868	(721,677)	(28.7)%
Total Revenues	33,913,409	34,029,532	(116,122)	(0.3)%
EXPENDITURES				
General Government Services	15,320,544	13,840,933	1,479,611	10.7%
Public Safety	15,928,539	15,033,273	895,266	6.0%
Physical Environment	740,053	644,257	95,795	14.9%
Economic Environment	439,189	456,710	(17,521)	(3.8)%
Mental and Physical Health	484,155	491,909	(7,753)	(1.6)%
Culture and Recreation	351,833	332,499	19,334	5.8%
Capital Outlay	874,609	437,542	437,067	99.9%
Total Expenditures	34,138,922	31,237,123	2,901,799	9.3%
Excess (Deficiency) of Revenues over Expenditures	(225,513)	2,792,408	(3,017,921)	(108.1)%
OTHER FINANCING SOURCES (USES)				
Disposition of Fixed Assets	43,382	3,388	39,994	1180.3%
Transfers In	1,342,492	1,293,077	49,415	3.8%
Transfers Out	(8,103,121)	(7,032,094)	(1,071,027)	15.2%
Total Other Financing Sources (Uses)	(6,717,247)	(5,735,629)	(981,618)	17.1%
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(6,942,760)	(2,943,221)	(3,999,539)	135.9%
Fund Balance, January 1	12,126,011	9,680,612	2,445,399	25.3%
Fund Balance, September 30	\$5,183,251	\$6,737,391	(\$1,554,141)	(23.1)%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Revenues

Period Ended September 30, 2008 (With Comparative Totals for Period Ended September 30, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
TAXES				
General Property Taxes	\$9,578,010	\$9,164,389	\$413,621	4.5%
Retail Sales and Use Taxes	5,479,564	6,176,828	(697,264)	(11.3)%
Excise Taxes	577,242	322,358	254,884	79.1%
Interest and Penalty on Taxes	746,353	923,469	(177,116)	(19.2)%
Total Taxes	16,381,169	16,587,045	(205,875)	(1.2)%
LICENSES AND PERMITS				
Business Licenses and Permits	0	0	0	na
Non-Business Licenses and Permits	29,816	22,818	6,998	30.7%
Total Licenses and Permits	29,816	22,818	6,998	30.7%
INTERGOVERNMENTAL REVENUES				
Federal Grants	182,805	149,753	33,052	22.1%
Federal Shared Revenues	64,598	62,467	2,131	3.4%
Federal Indirect Grants	549,294	468,912	80,382	17.1%
State Grants	439,106	205,564	233,542	113.6%
State Shared Revenues	1,035,759	1,038,700	(2,942)	(0.3)%
State Entitlements	730,696	710,625	20,071	2.8%
Interlocal Grants	0	0	0	na
Intergovernmental Service Revenues	7,884,702	7,625,123	259,579	3.4%
Total Intergovernmental Revenues	10,886,960	10,261,145	625,814	6.1%
CHARGES FOR SERVICES				
General Government	1,882,522	1,852,505	30,017	1.6%
Security of Persons and Property	526,562	508,925	17,637	3.5%
Physical Environment	0	0	0	na
Economic Environment	17,680	68,122	(50,442)	(74.0)%
Interfund Charges	496,185	405,610	90,575	22.3%
Total Charges for Services	\$2,922,949	\$2,835,162	\$87,787	3.1%



	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
FINES AND FORFEITURES				
Felony/Misdemeanor Penalties	\$306,699	\$250,877	\$55,822	22.3%
Civil Penalties	9,401	13,424	(4,023)	(30.0)%
Non-Parking Infractions	745,549	778,881	(33,331)	(4.3)%
Criminal Traffic Penalties	305,834	301,423	4,412	1.5%
Non-Traffic Penalties	148,745	138,631	10,114	7.3%
Criminal Costs	384,095	326,257	57,838	17.7%
Total Fines and Forfeitures	1,900,324	1,809,493	90,831	5.0%
MISCELLANEOUS REVENUES				
Interest Earnings	1,478,832	2,339,415	(860,583)	(36.8)%
Rents and Royalties	147,468	4,529	142,940	3156.3%
Interfund/Interdepartmental	106,997	94,665	12,332	13.0%
Contributions & Donations	1,950	3,200	(1,250)	(39.1)%
Other Miscellaneous Revenues	56,944	72,059	(15,116)	(21.0)%
Total Miscellaneous Revenues	1,792,191	2,513,868	(721,677)	(28.7)%
SUB-TOTAL REV BEFORE OTHER	33,913,409	34,029,532	(116,122)	(0.3)%
OTHER FINANCING SOURCES				
Disposition of Fixed Assets	43,382	3,388	39,994	1180.3%
Transfers In	1,342,492	1,293,077	49,415	3.8%
Total Other Financing Sources	1,385,874	1,296,465	89,409	6.9%
TOTAL REVENUES	\$35,299,283	\$35,325,997	(\$26,714)	(0.1)%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures

Period Ended September 30, 2008 (With Comparative Totals for Period Ended September 30, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY COMMISSIONERS - 107				
Salaries & Wages	\$536,090	\$493,646	\$42,444	8.6%
Personnel Benefits	155,285	138,618	16,667	12.0%
Supplies	11,721	9,072	2,649	29.2%
Other Services and Charges	26,899	22,666	4,234	18.7%
Capital Outlay	17,472	0	17,472	na
Intergovernmental Services	5,146	0	5,146	na
Interfund Charges	81,150	79,488	1,662	2.1%
Total County Commissioners	833,763	743,489	90,274	12.1%
SUPERIOR COURT - 123				
Salaries & Wages	1,212,737	1,114,085	98,651	8.9%
Personnel Benefits	268,627	244,179	24,448	10.0%
Supplies	15,000	14,478	522	3.6%
Other Services and Charges	196,235	372,482	(176,246)	(47.3)%
Intergovernmental Services	4,593	0	4,593	na
Interfund Charges	232,539	205,759	26,781	13.0%
Total Superior Court	1,929,731	1,950,982	(21,251)	(1.1)%
COUNTY CLERK - 106				
Salaries & Wages	779,926	738,700	41,226	5.6%
Personnel Benefits	296,316	267,840	28,475	10.6%
Supplies	14,373	15,198	(825)	(5.4)%
Other Services and Charges	141,849	130,981	10,868	8.3%
Interfund Charges	199,413	206,415	(7,003)	(3.4)%
Total County Clerk	1,431,875	1,359,134	72,741	5.4%
DISTRICT COURT - 111				
Salaries & Wages	1,271,938	1,198,202	73,736	6.2%
Personnel Benefits	412,812	377,839	34,973	9.3%
Supplies	50,875	52,154	(1,279)	(2.5)%
Other Services and Charges	774,573	704,808	69,764	9.9%
Interfund Charges	219,058	121,075	97,983	80.9%
Total District Court	\$2,729,256	\$2,454,078	\$275,178	11.2%



	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY AUDITOR - 102				
Salaries & Wages	\$572,363	\$558,073	\$14,291	2.6%
Personnel Benefits	204,348	190,203	14,145	7.4%
Supplies	5,862	3,927	1,935	49.3%
Other Services and Charges	31,771	31,378	393	1.3%
Interfund Charges	180,998	163,394	17,604	10.8%
Total County Auditor	995,341	946,973	48,368	5.1%
COUNTY TREASURER - 124				
Salaries & Wages	441,524	415,123	26,401	6.4%
Personnel Benefits	156,378	142,388	13,990	9.8%
Supplies	11,015	8,737	2,279	26.1%
Other Services and Charges	57,831	46,053	11,777	25.6%
Interfund Charges	183,731	174,930	8,800	5.0%
Capital Outlay	0	0	0	na
Total County Treasurer	850,478	787,231	63,247	8.0%
BOARD OF EQUALIZATION - 103				
Salaries & Wages	14,948	12,806	2,142	16.7%
Personnel Benefits	1,144	981	163	16.6%
Supplies	96	68	28	41.9%
Other Services and Charges	2,844	2,260	584	25.8%
Interfund Charges	3,460	3,807	(347)	(9.1)%
Total Board of Equalization	22,492	19,921	2,571	12.9%
COUNTY ASSESSOR - 101				
Salaries & Wages	852,767	849,098	3,668	0.4%
Personnel Benefits	294,205	278,551	15,655	5.6%
Supplies	13,772	10,093	3,680	36.5%
Other Services and Charges	21,878	45,278	(23,399)	(51.7)%
Interfund Charges	283,582	264,455	19,126	7.2%
Total County Assessor	\$1,466,204	\$1,447,474	\$18,730	1.3%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures (Continued)

Period Ended September 30, 2008 (With Comparative Totals for Period Ended September 30, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY PROSECUTING ATTORNEY - 117				
Salaries & Wages	\$1,884,383	\$1,809,298	\$75,085	4.1%
Personnel Benefits	598,444	556,367	42,077	7.6%
Supplies	28,764	24,544	4,221	17.2%
Other Services and Charges	157,841	121,340	36,501	30.1%
Interfund Charges	214,979	182,439	32,540	17.8%
Total Prosecuting Attorney	2,884,411	2,693,987	190,424	7.1%
PERSONNEL DEPARTMENT - 127				
Salaries & Wages	114,539	111,884	2,655	2.4%
Personnel Benefits	37,043	34,930	2,113	6.1%
Supplies	3,413	1,745	1,667	95.5%
Other Services and Charges	17,151	17,164	(12)	(0.1)%
Interfund Charges	18,848	20,027	(1,179)	(5.9)%
Total Personnel Department	190,995	185,750	5,245	2.8%
L.E.O.F.F. - 114				
Personnel Benefits	113,234	148,046	(34,812)	(23.5)%
Other Services and Charges	46,299	38,079	8,220	21.6%
Total L.E.O.F.F.	159,533	186,125	(26,592)	(14.3)%
GIS DEPARTMENT - 131				
Salaries & Wages	114,054	93,292	20,762	22.3%
Personnel Benefits	39,936	27,636	12,300	44.5%
Supplies	1,474	1,051	423	40.3%
Other Services and Charges	6,849	7,232	(384)	(5.3)%
Interfund Charges	41,804	42,223	(419)	(1.0)%
Total GIS Department	204,116	171,433	32,683	19.1%
INDIGENT PUBLIC DEFENSE - 136				
Salaries & Wages	116,640	35,144	81,496	231.9%
Personnel Benefits	33,957	10,173	23,783	233.8%
Supplies	862	1,949	(1,087)	(55.8)%
Other Services and Charges	1,289,239	1,124	1,288,115	114603.0%
Interfund Charges	6,219	4,128	2,091	50.7%
Capital Outlay	1,292	8,483	(7,191)	(84.8)%
Total Indigent Public Defense	\$1,448,209	\$61,002	\$1,387,207	2274.0%



	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
NON-DEPARTMENTAL (510.00) - 115				
Personnel Benefits	\$76,985	\$0	\$76,985	na
Other Services and Charges	111,823	841,310	(729,487)	(86.7)%
Intergovernmental Services	4,097	0	4,097	na
Interfund Charges	0	526	(526)	(100.0)%
Total Non-Departmental (510.00)	192,905	841,835	(648,931)	(77.1)%
TOTAL GENERAL GOVERNMENT	15,320,544	13,840,933	1,479,611	10.7%
CIVIL SERVICE - 105				
Salaries & Wages	17,179	14,274	2,905	20.4%
Personnel Benefits	6,341	5,195	1,146	22.0%
Supplies	490	105	385	368.2%
Other Services and Charges	5,000	5,001	(1)	(0.0)%
Interfund Charges	1,783	375	1,408	375.4%
Total Civil Service	30,793	24,950	5,843	23.4%
COUNTY SHERIFF-ADMINISTRATION - 118				
Salaries & Wages	387,183	376,613	10,571	2.8%
Personnel Benefits	113,349	107,280	6,069	5.7%
Supplies	8,276	11,870	(3,594)	(30.3)%
Other Services and Charges	15,286	18,495	(3,209)	(17.4)%
Intergovernmental Services	358	406	(48)	(11.9)%
Interfund Charges	99,198	66,968	32,230	48.1%
Total County Sheriff-Administration	623,650	581,632	42,018	7.2%
COUNTY SHERIFF-PATROL - 121				
Salaries & Wages	2,228,706	2,232,964	(4,258)	(0.2)%
Personnel Benefits	643,984	627,310	16,674	2.7%
Supplies	234,286	161,606	72,680	45.0%
Other Services and Charges	119,103	96,057	23,046	24.0%
Intergovernmental Services	46,885	45,271	1,614	3.6%
Interfund Charges	488,861	458,163	30,698	6.7%
Capital Outlay	820,982	333,753	487,229	146.0%
Total County Sheriff-Patrol	\$4,582,808	\$3,955,125	\$627,683	15.9%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures (Continued)

Period Ended September 30, 2008 (With Comparative Totals for Period Ended September 30, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY SHERIFF-TRAFFIC CONTROL - 125				
Salaries & Wages	\$186,416	\$179,799	\$6,617	3.7%
Personnel Benefits	54,564	50,574	3,990	7.9%
Supplies	18,155	16,940	1,215	7.2%
Other Services and Charges	3,417	763	2,654	347.8%
Intergovernmental Services	576	0	576	na
Interfund Charges	21,109	20,144	965	4.8%
Capital Outlay	34,862	33,670	1,192	3.5%
Total County Sheriff-Traffic Control	319,100	301,890	17,210	5.7%
COUNTY SHERIFF-CUSTODY - 120				
Salaries & Wages	5,851,025	5,462,359	388,666	7.1%
Personnel Benefits	1,992,172	1,866,000	126,172	6.8%
Supplies	336,212	301,213	34,999	11.6%
Other Services and Charges	1,042,563	1,022,678	19,886	1.9%
Intergovernmental Services	116,353	99,991	16,362	16.4%
Interfund Charges	1,000,697	960,269	40,428	4.2%
Capital Outlay	0	29,010	(29,010)	(100.0)%
Total County Sheriff-Custody	10,339,022	9,741,520	597,503	6.1%
COUNTY SHERIFF C & R - 119				
Salaries & Wages	204,218	152,172	52,046	34.2%
Personnel Benefits	79,198	56,421	22,778	40.4%
Supplies	4,799	4,485	314	7.0%
Other Services and Charges	13,348	15,548	(2,200)	(14.1)%
Intergovernmental Services	523,440	528,465	(5,025)	(1.0)%
Interfund Charges	29,540	32,392	(2,852)	(8.8)%
Total County Sheriff-C & R	854,544	789,483	65,060	8.2%
NON-DEPARTMENTAL (520.00)				
Intergovernmental Services	34,467	35,107	(640)	(1.8)%
Total Non-Departmental (520.00)	34,467	35,107	(640)	(1.8)%
TOTAL PUBLIC SAFETY	\$15,928,539	\$15,033,273	\$895,266	6.0%



	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
FACILITIES DEPARTMENT - 110				
Salaries & Wages	\$295,241	\$253,578	\$41,663	16.4%
Personnel Benefits	107,671	88,176	19,495	22.1%
Supplies	38,354	35,772	2,582	7.2%
Other Services and Charges	196,561	149,070	47,491	31.9%
Interfund Charges	78,421	92,648	(14,226)	(15.4)%
Capital Outlay	0	32,626	(32,626)	(100.0)%
Total Facilities Department	716,248	651,869	64,379	9.9%
NON-DEPARTMENTAL (530.00)				
Intergovernmental Services	22,698	22,624	74	0.3%
Interfund Payments	1,107	2,390	(1,283)	(53.7)%
Total Non-Departmental (530.00)	23,805	25,014	(1,209)	(4.8)%
TOTAL PHYSICAL ENVIRONMENT	740,053	644,257	95,795	14.9%
PLANNING DEPARTMENT - 116				
Salaries & Wages	260,900	281,759	(20,859)	(7.4)%
Personnel Benefits	81,207	87,132	(5,924)	(6.8)%
Supplies	4,844	4,346	498	11.5%
Other Services and Charges	36,406	22,259	14,147	63.6%
Interfund Charges	55,830	61,214	(5,383)	(8.8)%
Total Planning Department	439,189	456,710	(17,521)	(3.8)%
TOTAL ECONOMIC ENVIRONMENT	439,189	456,710	(17,521)	(3.8)%
COUNTY CORONER - 109				
Salaries & Wages	95,574	106,677	(11,103)	(10.4)%
Personnel Benefits	28,881	29,343	(462)	(1.6)%
Supplies	11,133	5,888	5,245	89.1%
Other Services and Charges	53,178	64,010	(10,832)	(16.9)%
Interfund Charges	33,016	32,641	375	1.1%
Capital Outlay	0	0	0	na
Total County Coroner	\$221,782	\$238,558	(\$16,776)	(7.0)%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures (Continued)

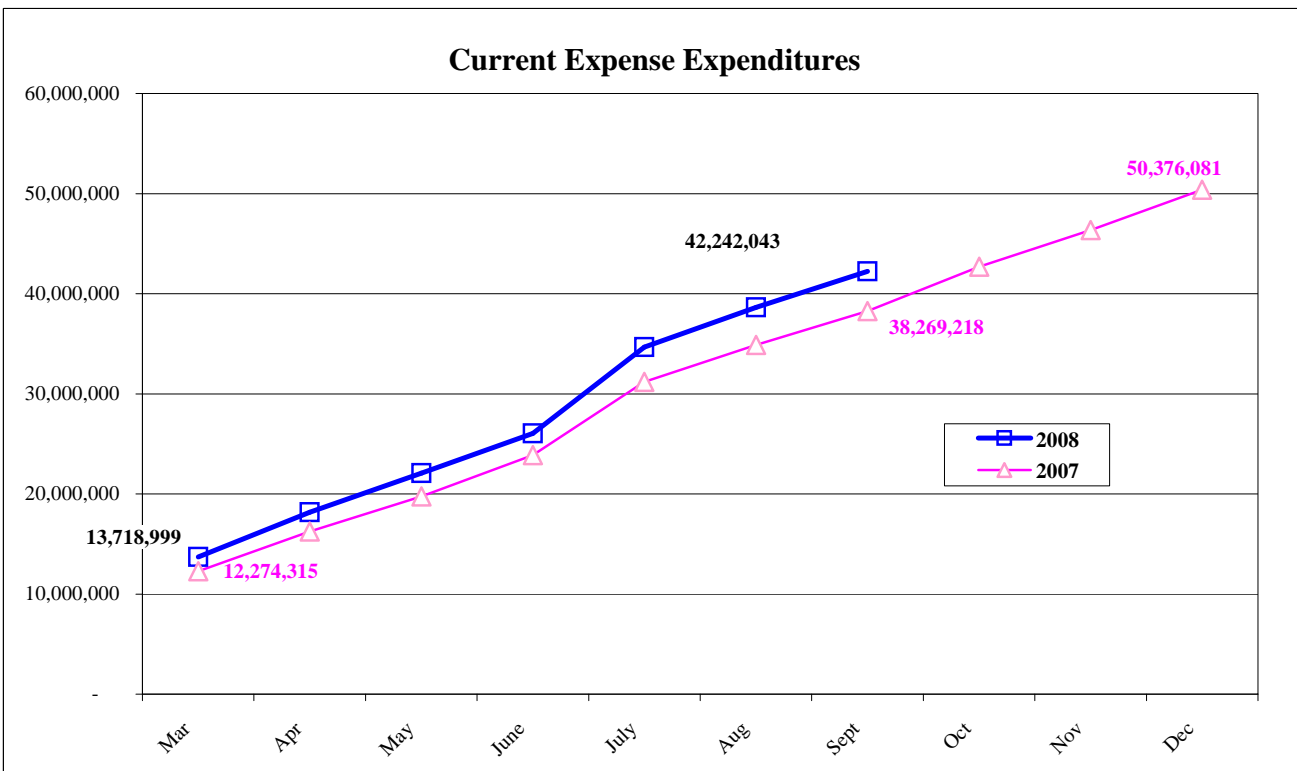
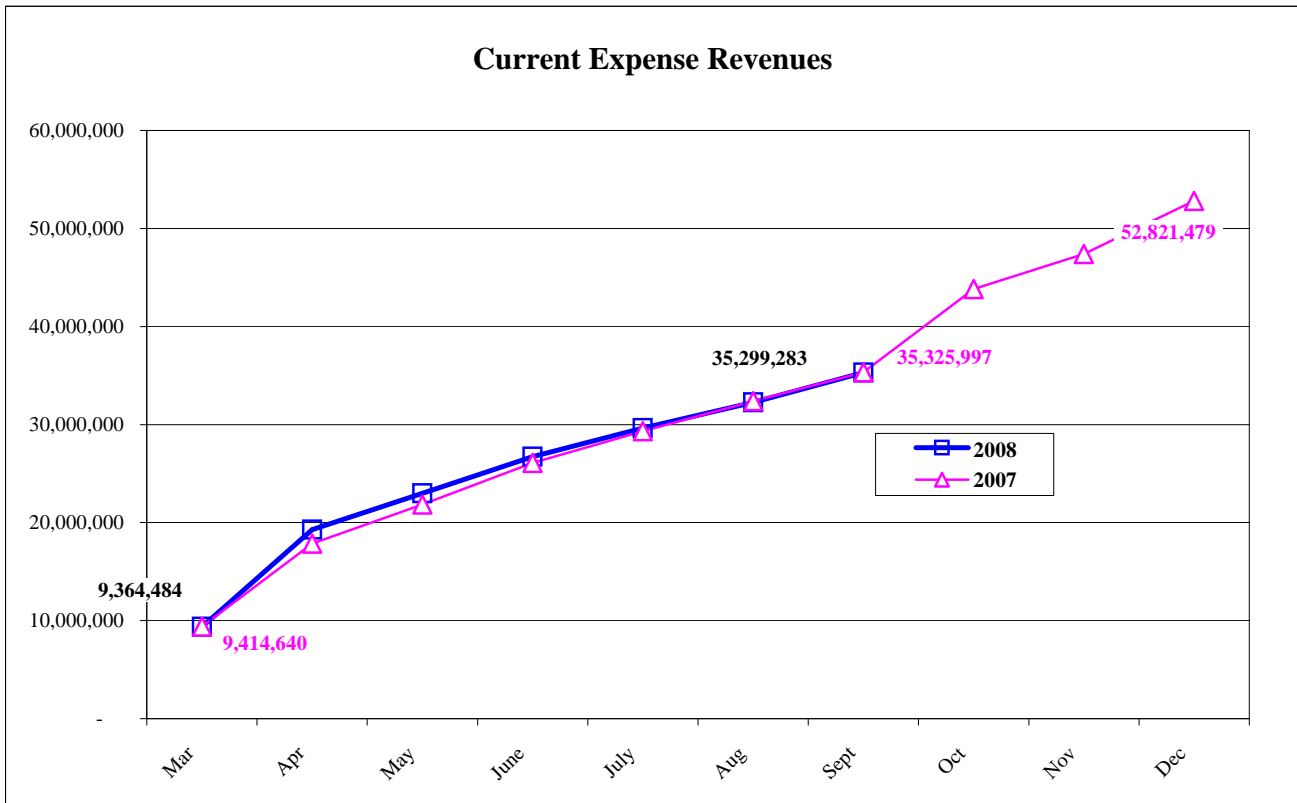
Period Ended September 30, 2008 (With Comparative Totals for Period Ended September 30, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
TB HOSPITAL (BF HEALTH) - 129				
Supplies	\$964	\$3,404	(\$2,441)	(71.7)%
Other Services and Charges	1,875	3,066	(1,191)	(38.9)%
Intergovernmental Services	27,344	35,156	(7,813)	(22.2)%
Total TB Hospital (BF Health)	30,182	41,627	(11,444)	(27.5)%
NON-DEPARTMENTAL (560.00)				
Intergovernmental Services	232,191	211,724	20,467	9.7%
Total Non-Departmental (560.00)	232,191	211,724	20,467	9.7%
TOTAL MENTAL & PHYSICAL HEALTH	484,155	491,909	(7,753)	(1.6)%
WSU EXTENSION - 108				
Salaries & Wages	55,889	52,426	3,463	6.6%
Personnel Benefits	14,106	14,116	(10)	(0.1)%
Supplies	8,589	8,034	555	6.9%
Other Services and Charges	67,206	58,028	9,178	15.8%
Interfund Charges	30,535	29,583	952	3.2%
Total WSU Extension	176,325	162,188	14,137	8.7%
PARKS DEPARTMENT - 126				
Salaries & Wages	96,069	90,798	5,271	5.8%
Personnel Benefits	31,180	28,689	2,491	8.7%
Supplies	17,293	16,417	876	5.3%
Other Services and Charges	15,931	18,168	(2,237)	(12.3)%
Interfund Charges	15,036	16,240	(1,204)	(7.4)%
Capital Outlay	0	0	0	na
Total Parks Department	175,508	170,312	5,196	3.1%
NON-DEPARTMENTAL (570.00)				
Supplies	0	0	0	na
Other Services and Charges	0	0	0	na
Total Non-Departmental (570.00)	0	0	0	na
TOTAL CULTURE & RECREATION	\$351,833	\$332,499	\$19,334	5.8%



	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
SUB-TOTAL BEFORE OTHER	\$33,264,313	\$30,799,581	\$2,464,732	8.0%
CAPITAL OUTLAY				
General Government	18,764	8,483	10,282	121.2%
Public Safety	855,845	396,433	459,411	115.9%
Physical Environment	0	32,626	(32,626)	(100.0)%
Economic Environment	0	0	0	na
Mental & Physical Health	0	0	0	na
Culture & Recreation	0	0	0	na
Total Capital Outlay	874,609	437,542	437,067	99.9%
TRANSFERS OUT				
Sustainable Development	293,321	0	293,321	na
Park Development	0	0	0	na
Election Reserve	533,720	533,720	0	0.0%
Juvenile Center	3,081,721	3,009,288	72,432	2.4%
Jail Depreciation	115,700	114,365	1,335	1.2%
Capital Projects	3,524,703	1,542,972	1,981,731	128.4%
Protective Inspection Fund	22,902	22,150	752	3.4%
Fairgrounds O & M	0	220,425	(220,425)	(100.0)%
JC Bond	0	0	0	na
Alcohol Excise to H. Svcs	1,692	2,632	(940)	(35.7)%
Justice Center Bond Fund	521,014	1,586,542	(1,065,528)	(67.2)%
Domestic Violence Assessment Fund	8,349	0	8,349	na
Historical Document Preservation	0	0	0	na
Total Transfers Out	8,103,121	7,032,094	1,071,027	15.2%
TOTAL EXPENDITURES	\$42,242,043	\$38,269,218	\$3,972,826	10.4%

COMPARATIVE 2008 vs. 2007



BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Revenues - Budget to Actual

Period Ended September 30, 2008 (Time Elapsed: 75.0%)



	2008 Budget	2008 Actual	Percentage Received
TAXES			
General Property Taxes	\$17,095,446	\$9,578,010	56.0%
Retail Sales and Use Taxes	7,000,000	5,479,564	78.3%
Excise Taxes	410,000	577,242	140.8%
Interest and Penalty on Taxes	1,300,000	746,353	57.4%
Total Taxes	25,805,446	16,381,169	63.5%
LICENSES AND PERMITS			
Non-Business Licenses and Permits	39,900	29,816	74.7%
Total Licenses and Permits	39,900	29,816	74.7%
INTERGOVERNMENTAL REVENUES			
Federal Direct Grants	380,801	182,805	48.0%
Federal Entitlements, Impacts	62,400	64,598	103.5%
Federal Indirect Grants	814,675	549,294	67.4%
State Grants	651,275	439,106	67.4%
State Shared Revenues	1,065,332	1,035,759	97.2%
State Entitlements	966,343	730,696	75.6%
Intergovernmental Service Revenues	11,602,186	7,884,702	68.0%
Total Intergovernmental Revenues	15,543,012	10,886,960	70.0%
CHARGES FOR SERVICES			
General Government	2,428,412	1,882,522	77.5%
Security of Persons and Property	743,387	526,562	70.8%
Physical Environment	0	0	na
Economic Environment	39,800	17,680	44.4%
Interfund Charges	585,134	496,185	84.8%
Total Charges for Services	\$3,796,733	\$2,922,949	77.0%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Revenues - Budget to Actual (Continued)

Period Ended September 30, 2008 (Time Elapsed: 75.0%)

	2008 Budget	2008 Actual	Percentage Received
FINES AND FORFEITURES			
Felony/Misdemeanor Penalties	\$331,522	\$306,699	92.5%
Civil Penalties	17,500	9,401	53.7%
Civil Infraction Penalties	1,000,000	745,549	74.6%
Criminal Traffic Penalties	396,500	305,834	77.1%
Non-Traffic Penalties	187,400	148,745	79.4%
Criminal Costs	413,250	384,095	92.9%
Total Fines and Forfeitures	2,346,172	1,900,324	81.0%
MISCELLANEOUS REVENUES			
Interest Earnings	1,956,000	1,478,832	75.6%
Rents and Royalties	4,006	147,468	3681.2%
Interfund/Interdepartmental	355,797	106,997	30.1%
Contributions & Donations	6,700	1,950	29.1%
Other Miscellaneous Revenues	49,075	56,944	116.0%
Total Miscellaneous Revenues	2,371,578	1,792,191	75.6%
OTHER FINANCING SOURCES			
Disposition of Fixed Assets	1,250	43,382	3470.6%
Transfers In	1,399,937	1,342,492	95.9%
Total Other Financing Sources	1,401,187	1,385,874	98.9%
TOTAL REVENUES	\$51,304,028	\$35,299,283	68.8%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual

Period Ended September 30, 2008 (Time Elapsed: 75.0%)



	2008 Budget	2008 Actual	Percentage Used
COUNTY COMMISSIONERS - 107			
Salaries & Wages	\$718,290	\$536,090	74.6%
Personnel Benefits	209,586	155,285	74.1%
Supplies	11,719	11,721	100.0%
Other Services and Charges	42,328	26,899	63.5%
Capital Outlay	17,673	17,472	98.9%
Intergovernmental Services	4,200	5,146	122.5%
Interfund Charges	151,009	81,150	53.7%
Total County Commissioners	1,154,805	833,763	72.2%
SUPERIOR COURT - 123			
Salaries & Wages	1,610,466	1,212,737	75.3%
Personnel Benefits	362,416	268,627	74.1%
Supplies	29,200	15,000	51.4%
Other Services and Charges	314,865	196,235	62.3%
Intergovernmental Services	1,272	4,593	361.1%
Interfund Charges	274,915	232,539	84.6%
Total Superior Court	2,593,134	1,929,731	74.4%
COUNTY CLERK - 106			
Salaries & Wages	1,067,907	779,926	73.0%
Personnel Benefits	406,671	296,316	72.9%
Supplies	26,346	14,373	54.6%
Other Services and Charges	263,800	141,849	53.8%
Interfund Charges	234,960	199,413	84.9%
Total County Clerk	1,999,684	1,431,875	71.6%
DISTRICT COURT - 111			
Salaries & Wages	1,760,800	1,271,938	72.2%
Personnel Benefits	571,051	412,812	72.3%
Supplies	75,220	50,875	67.6%
Other Services and Charges	1,015,683	774,573	76.3%
Interfund Charges	237,656	219,058	92.2%
Total District Court	\$3,660,410	\$2,729,256	74.6%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended September 30, 2008 (Time Elapsed: 75.0%)

	2008 Budget	2008 Actual	Percentage Used
COUNTY AUDITOR - 102			
Salaries & Wages	\$754,095	\$572,363	75.9%
Personnel Benefits	271,422	204,348	75.3%
Supplies	9,008	5,862	65.1%
Other Services and Charges	45,066	31,771	70.5%
Interfund Charges	226,913	180,998	79.8%
Total County Auditor	1,306,504	995,341	76.2%
COUNTY TREASURER - 124			
Salaries & Wages	609,209	441,524	72.5%
Personnel Benefits	215,346	156,378	72.6%
Supplies	13,815	11,015	79.7%
Other Services and Charges	84,027	57,831	68.8%
Interfund Charges	611,776	183,731	30.0%
Total County Treasurer	1,534,173	850,478	55.4%
BOARD OF EQUALIZATION - 103			
Salaries & Wages	25,686	14,948	58.2%
Personnel Benefits	1,965	1,144	58.2%
Supplies	200	96	48.1%
Other Services and Charges	5,161	2,844	55.1%
Interfund Charges	4,183	3,460	82.7%
Total Board of Equalization	37,195	22,492	60.5%
COUNTY ASSESSOR - 101			
Salaries & Wages	1,187,606	852,767	71.8%
Personnel Benefits	413,921	294,205	71.1%
Supplies	19,507	13,772	70.6%
Other Services and Charges	49,188	21,878	44.5%
Interfund Charges	549,407	283,582	51.6%
Total County Assessor	\$2,219,629	\$1,466,204	66.1%



	2008 Budget	2008 Actual	Percentage Used
COUNTY PROSECUTING ATTORNEY - 117			
Salaries & Wages	\$2,562,186	\$1,884,383	73.5%
Personnel Benefits	820,896	598,444	72.9%
Supplies	35,986	28,764	79.9%
Other Services and Charges	238,998	157,841	66.0%
Interfund Charges	243,544	214,979	88.3%
Total Prosecuting Attorney	3,901,610	2,884,411	73.9%
PERSONNEL DEPARTMENT - 127			
Salaries & Wages	153,023	114,539	74.9%
Personnel Benefits	50,018	37,043	74.1%
Supplies	5,500	3,413	62.1%
Other Services and Charges	26,886	17,151	63.8%
Interfund Charges	21,963	18,848	85.8%
Total Personnel Department	257,390	190,995	74.2%
L.E.O.F.F. - 114			
Personnel Benefits	181,452	113,234	62.4%
Other Services and Charges	52,150	46,299	88.8%
Total L.E.O.F.F.	233,602	159,533	68.3%
GIS DEPARTMENT - 131			
Salaries & Wages	152,430	114,054	74.8%
Personnel Benefits	54,284	39,936	73.6%
Supplies	2,100	1,474	70.2%
Other Services and Charges	74,703	6,849	9.2%
Interfund Charges	61,459	41,804	68.0%
Total GIS Department	344,976	204,116	59.2%
INDIGENT PUBLIC DEFENSE - 136			
Salaries & Wages	155,579	116,640	75.0%
Personnel Benefits	46,100	33,957	73.7%
Supplies	3,837	862	22.5%
Other Services and Charges	1,584,339	1,289,239	81.4%
Interfund Charges	7,035	6,219	88.4%
Capital outlay	1,292	1,292	100.0%
Total Indigent Public Defense	\$1,798,182	\$1,448,209	80.5%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended September 30, 2008 (Time Elapsed: 75.0%)

	2008 Budget	2008 Actual	Percentage Used
NON-DEPARTMENTAL (510.00) - 115			
Personnel Benefits	\$95,400	\$76,985	80.7%
Other Services and Charges	356,039	111,823	31.4%
Intergovernmental Services	5,200	4,097	78.8%
Interfund Charges	0	0	na
Total Non-Departmental (510.00)	456,639	192,905	42.2%
TOTAL GENERAL GOVERNMENT	21,478,968	15,320,544	71.3%
CIVIL SERVICE - 105			
Salaries & Wages	23,193	17,179	74.1%
Personnel Benefits	8,587	6,341	73.8%
Supplies	3,000	490	16.3%
Other Services and Charges	35,555	5,000	14.1%
Interfund Charges	1,987	1,783	89.7%
Total Civil Service	72,322	30,793	42.6%
COUNTY SHERIFF-ADMINISTRATION - 118			
Salaries & Wages	527,020	387,183	73.5%
Personnel Benefits	160,800	113,349	70.5%
Supplies	15,435	8,276	53.6%
Other Services and Charges	30,310	15,286	50.4%
Intergovernmental Services	724	358	49.5%
Interfund Charges	120,155	99,198	82.6%
Total County Sheriff-Administration	854,444	623,650	73.0%
COUNTY SHERIFF-PATROL - 121			
Salaries & Wages	3,213,034	2,228,706	69.4%
Personnel Benefits	944,465	643,984	68.2%
Supplies	245,851	234,286	95.3%
Other Services and Charges	154,803	119,103	76.9%
Intergovernmental Services	52,802	46,885	88.8%
Interfund Charges	546,295	488,861	89.5%
Capital Outlay	959,625	820,982	85.6%
Total County Sheriff-Patrol	\$6,116,875	\$4,582,808	74.9%



	2008 Budget	2008 Actual	Percentage Used
COUNTY SHERIFF-TRAFFIC CONTROL - 125			
Salaries & Wages	\$260,923	\$186,416	71.4%
Personnel Benefits	77,087	54,564	70.8%
Supplies	22,747	18,155	79.8%
Other Services and Charges	8,115	3,417	42.1%
Intergovernmental Services	576	576	100.0%
Interfund Charges	21,544	21,109	98.0%
Capital Outlay	36,580	34,862	95.3%
Total County Sheriff-Traffic Control	427,572	319,100	74.6%
COUNTY SHERIFF-CUSTODY - 120			
Salaries & Wages	8,210,900	5,851,025	71.3%
Personnel Benefits	2,914,106	1,992,172	68.4%
Supplies	527,076	336,212	63.8%
Other Services and Charges	1,700,680	1,042,563	61.3%
Intergovernmental Services	165,299	116,353	70.4%
Interfund Charges	1,131,544	1,000,697	88.4%
Capital Outlay	156,325	0	0.0%
Total County Sheriff-Custody	14,805,930	10,339,022	69.8%
COUNTY SHERIFF-C & R - 119			
Salaries & Wages	290,873	204,218	70.2%
Personnel Benefits	111,959	79,198	70.7%
Supplies	6,906	4,799	69.5%
Other Services and Charges	20,213	13,348	66.0%
Intergovernmental Services	712,069	523,440	73.5%
Interfund Charges	32,060	29,540	92.1%
Total County Sheriff-C & R	1,174,080	854,544	72.8%
NON-DEPARTMENTAL (520.00) - 115			
Intergovernmental Services	38,287	34,467	90.0%
Total Non-Departmental (520.00)	38,287	34,467	90.0%
TOTAL PUBLIC SAFETY	\$22,336,980	\$15,928,539	71.3%

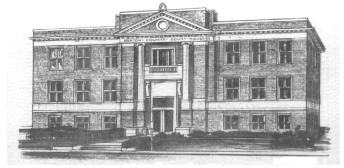
BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended September 30, 2008 (Time Elapsed: 75.0%)

	2008 Budget	2008 Actual	Percentage Used
FACILITIES DEPARTMENT - 110			
Salaries & Wages	\$394,292	\$295,241	74.9%
Personnel Benefits	144,211	107,671	74.7%
Supplies	87,570	38,354	43.8%
Other Services and Charges	593,675	196,561	33.1%
Interfund Charges	85,867	78,421	91.3%
Capital Outlay	0	0	na
Total Facilities Department	1,305,615	716,248	54.9%
NON-DEPARTMENTAL (530.00) - 115			
Intergovernmental Services	28,598	22,698	79.4%
Interfund Payments	2,400	1,107	46.1%
Total Non-Departmental (530.00)	30,998	23,805	76.8%
TOTAL PHYSICAL ENVIRONMENT	1,336,613	740,053	55.4%
PLANNING DEPARTMENT - 116			
Salaries & Wages	385,604	260,900	67.7%
Personnel Benefits	127,312	81,207	63.8%
Supplies	7,235	4,844	67.0%
Other Services and Charges	70,405	36,406	51.7%
Interfund Charges	66,684	55,830	83.7%
Total Planning Department	657,240	439,189	66.8%
TOTAL ECONOMIC ENVIRONMENT	\$657,240	\$439,189	66.8%



	2008 Budget	2008 Actual	Percentage Used
COUNTY CORONER - 109			
Salaries & Wages	\$143,867	\$95,574	66.4%
Personnel Benefits	43,092	28,881	67.0%
Supplies	13,104	11,133	85.0%
Other Services and Charges	95,535	53,178	55.7%
Interfund Charges	35,634	33,016	92.7%
Capital Outlay	0	0	na
Total County Coroner	331,232	221,782	67.0%
TB HOSPITAL (BF HEALTH) - 129			
Supplies	13,750	964	7.0%
Other Services and Charges	11,250	1,875	16.7%
Intergovernmental Services	46,875	27,344	58.3%
Total TB Hospital (BF Health)	71,875	30,182	42.0%
NON-DEPARTMENTAL (560.00)			
Intergovernmental Services	599,179	232,191	38.8%
Total Non-Departmental (560.00)	599,179	232,191	38.8%
TOTAL MENTAL & PHYSICAL HEALTH	1,002,286	484,155	48.3%
WSU EXTENSION - 108			
Salaries & Wages	85,840	55,889	65.1%
Personnel Benefits	21,693	14,106	65.0%
Supplies	11,875	8,589	72.3%
Other Services and Charges	100,235	67,206	67.0%
Interfund Charges	36,685	30,535	83.2%
Total WSU Extension	\$256,328	\$176,325	68.8%

BENTON COUNTY, WASHINGTON

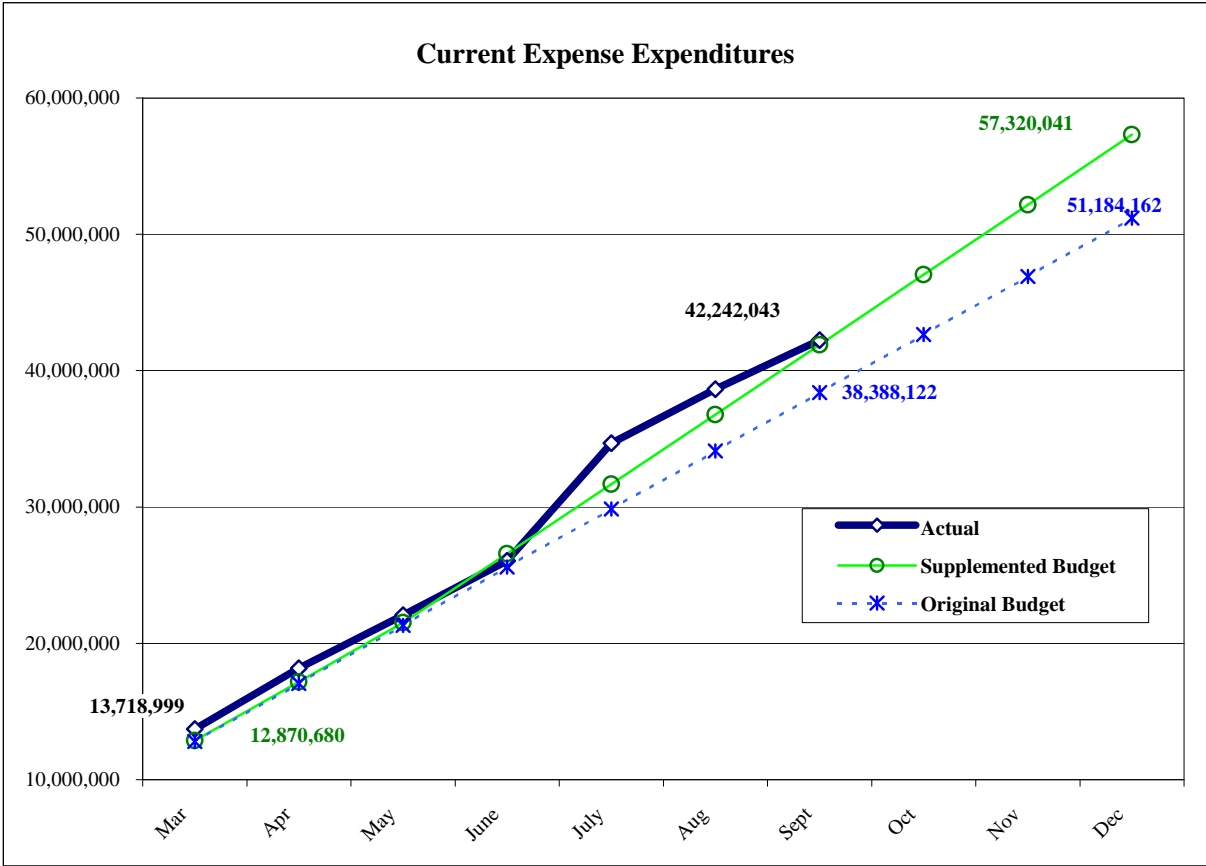
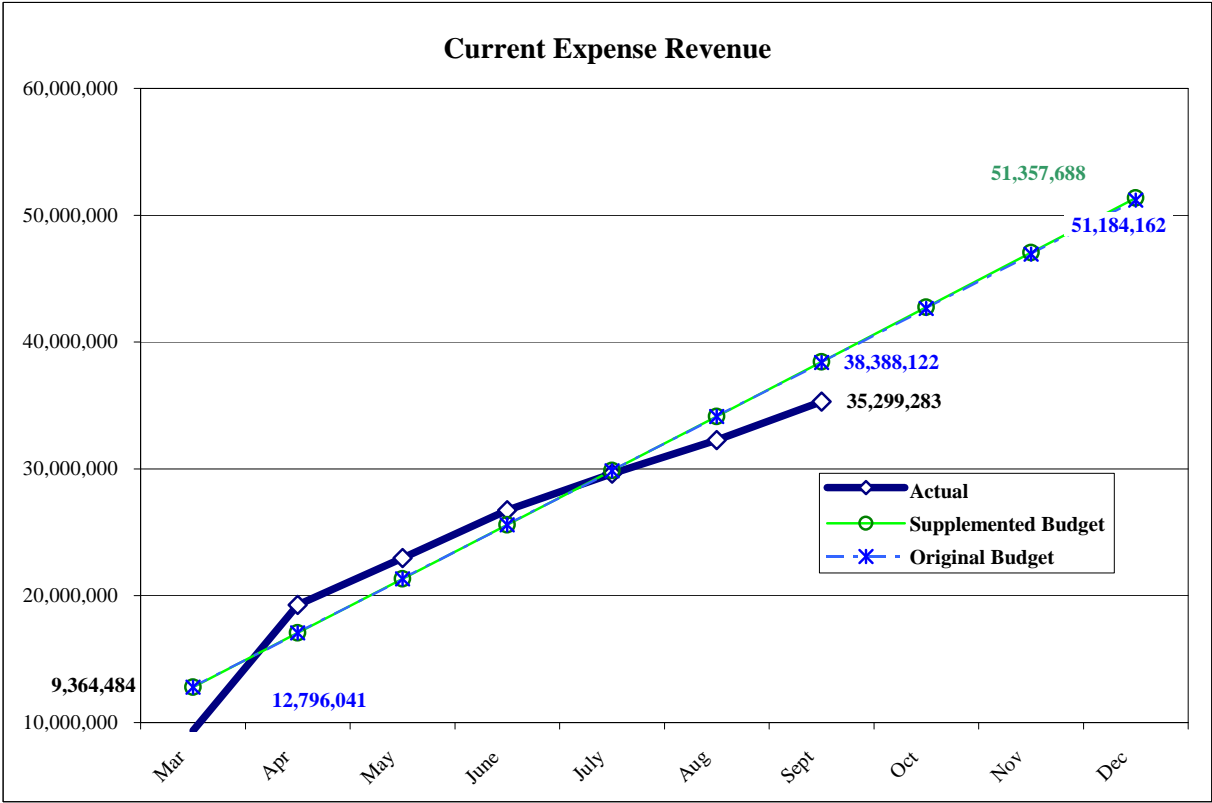
Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended September 30, 2008 (Time Elapsed: 75.0%)

	2008 Budget	2008 Actual	Percentage Used
PARKS DEPARTMENT - 126			
Salaries & Wages	\$126,130	\$96,069	76.2%
Personnel Benefits	41,772	31,180	74.6%
Supplies	25,394	17,293	68.1%
Other Services and Charges	23,220	15,931	68.6%
Interfund Charges	15,295	15,036	98.3%
Capital Outlay	0	0	na
Total Parks Department	231,811	175,508	75.7%
NON-DEPARTMENTAL (570.00) - 115			
Supplies	0	0	na
Total Non-Departmental (570.00)	0	0	na
TOTAL CULTURE & RECREATION	488,139	351,833	72.1%
CAPITAL OUTLAY			
General Government	18,965	18,764	98.9%
Public Safety	1,152,530	855,845	74.3%
Physical Environment	0	0	na
Culture & Recreation	0	0	na
Total Capital Outlay	1,171,495	874,609	74.7%
TRANSFERS OUT			
Sustainable Development	293,321	293,321	100.0%
Election Reserve	533,720	533,720	100.0%
Juvenile Center	3,770,647	3,081,721	81.7%
Jail Depreciation	116,004	115,700	99.7%
Capital Acquisition	3,524,703	3,524,703	100.0%
Protective Inspection Fund	22,902	22,902	100.0%
Fairgrounds O & M	0	0	na
JC Bond	521,014	521,014	100.0%
Alcohol Excise to H. Svcs	4,000	1,692	42.3%
Historical Document Preservation	0	0	na
Domestic Violence Assessment	8,349	8,349	100.0%
Total Transfers Out	8,794,660	8,103,121	92.1%
TOTAL EXPENDITURES	\$57,266,381	\$42,242,043	73.8%

2008 ACTUAL vs. BUDGET



BENTON COUNTY, WASHINGTON

County Funds

Summary of Budget Supplements and Budget Impact

For the Period Ended September 30, 2008



Fund Number	Fund Name	Estimated Beginning Fund Balance plus Revenues	Changes to Estimated Revenues	Original Budget Appropriations	Changes to Original Budget Appropriations	Original Estimated Ending Fund Balance	Net Change to Ending Fund Balance
0000-101	Current Expense	\$57,484,162	\$119,866	\$51,184,162	\$6,082,219	\$6,300,000	(\$5,962,353)
0115-101	Juvenile Center	8,659,535	54,226	8,185,270	142,731	474,265	(88,505)
0120-101	Crime Victim	297,907	17,212	248,799	18,241	49,108	(1,029)
0146-101	Clerk Collection	591,850	40,767	326,359	40,767	265,491	0
0154101	Homeless Hosuing	430,000	272,600	161,400	272,600	268,600	0
0502-101	Central Services	\$4,061,745	67,056	\$3,822,389	67,056	\$239,356	\$0
Totals			<u>\$571,727</u>		<u>\$6,623,614</u>		

BENTON COUNTY, WASHINGTON

Current Expense 0000-101

Listing of Budget Supplements

For the Period Ended September 30, 2008

				Estimated Revenues			
Resolution Number	Department Number	Department Name	Supplemental Amount	Budget Code	Source	Amount	Impact to Fund Balance
08-134	115	Non-Departmental	\$8,349	288.00	Fund Balance	\$0	\$8,349
08-353	115	Non-Departmental	399,040	288.00	Fund Balance	0	399,040
08-499	120	Sheriff Custody	36,325	288.00	Fund Balance	0	36,325
08-500	121	Sheriff Patrol	324,539	288.00 333.97.0740	Fund Balance Law Enforcement Grant	0 39,000	285,539
08-554	117	Prosecuting Attorney	5,575	288.00	Fund Balance	0	5,575
08-555	118	Sheriff Administration	5,575	288.00	Fund Balance	0	5,575
08-556	120	Sheriff Custody	5,576	288.00	Fund Balance	0	5,576
08-557	136	Public Defense	586,063	288.00	Fund Balance	0	586,063
08-558	123	Superior Court	12,700	288.00 367.00.0002	Fund Balance Donation	0 700	12,000
08-632	115	Non-Departmental	4,295,717	288.00	Fund Balance	0	4,295,717
08-657	115	Non-Departmental	281,593	288.00	Fund Balance	0	281,593
08-728	117	Prosecuting Attorney	41,001	288.00	Fund Balance	0	41,001
08-755	121	Sheriff Patrol	80,166	331.16.7103 334.01.1001	JAG Kennewick WASPC Grant	6,112 74,054	0
Totals			<u>\$6,082,219</u>			<u>\$119,866</u>	<u>\$5,962,353</u>

BENTON COUNTY, WASHINGTON

Special Revenue Funds

Listing of Budget Supplements

For the Period Ended September 30, 2008



Estimated Revenues					
Resolution Number	Supplemental Amount	Budget Code	Source	Amount	Impact to Fund Balance
Juvenile Center 0115-101					
08-354	\$43,976	397.10.0001 338.27.0003	T/I CE 115 Franklin Co Juv Svcs	\$31,660 12,316	\$0
08-355	88,505	288.00	Fund Balance	0	88,505
08-356	10,250	397.10.0001 338.27.0003	T/I CE 115 Franklin Co Juv Svcs	6,962 3,288	0
Total	<u>\$142,731</u>			<u>\$54,226</u>	<u>\$88,505</u>
Crime Victim Compensation Fund 0120-101					
08-727	\$18,241	334.02.2004 288.00	CTED-Crime Victim Fund Balance	\$17,212 0	\$1,029
	<u>\$18,241</u>			<u>\$17,212</u>	<u>\$1,029</u>
Clerk Collection Fund 0146-101					
08-563	\$40,767	338.19.0001	Collection Cost	\$40,767	\$0
Total	<u>\$40,767</u>			<u>\$40,767</u>	<u>\$0</u>
Homeless Housing & Assistance Fund 0154-1011					
08-562	\$272,600	334.04.2002 341.27.0001	GMA (State Grant) Recording Surcharge	\$180,000 92,600	\$0
Total	<u>\$272,600</u>			<u>\$272,600</u>	<u>\$0</u>

BENTON COUNTY, WASHINGTON

Internal Service Funds

Listing of Budget Supplements

For the Period Ended September 30, 2008



Estimated Revenues					
Resolution Number	Supplemental Amount	Budget Code	Source	Amount	Impact to Fund Balance
Central Services 0502-101					
08-552	\$9,300	348.80.0146	Clerk collection	\$9,300	\$0
08-553	16,726	348.80.0117	Prosecuting Attorney	5,575	0
		348.80.0118	Sheriff Administration	5,575	
		348.80.0120	Sheriff Custody	5,576	
08-559	3,810	348.80.0170	Juvenile Justice	3,810	0
08-560	7,880	348.80.0121	Sheriff Patrol	7,880	0
08-561	23,340	348.80.0110	Facilities	23,340	0
08-756	6,000	348.80.0121	Sheriff Patrol	6,000	0
Total	<u>\$67,056</u>			<u>\$67,056</u>	<u>\$0</u>

BENTON COUNTY, WASHINGTON

County Funds

September, 2008



Schedule of Cash & Investment Activity

BENTON COUNTY, WASHINGTON

General and Special Revenue Funds

Schedule of Cash & Investment Activity

Period Ended September, 2008

Fund Number	Description	Fund Beginning Balance	Receipts	Transfers In
0000.101	Current Expense	\$12,586,312	\$37,819,418	\$15,790
0101.101	County Road	376,381	10,520,400	14,160,500
0103.101	Flood Control	456	1,742	0
0104.101	Veterans' Assistance	57,971	78,351	0
0106.101	Auditor's O & M	499,676	152,324	0
0108.101	Human Services	2,769,718	13,338,297	0
0110.102	Park Development	640,457	17,213	0
0111.101	Election Reserve	637,096	902,289	0
0112.101	Treasurer's O & M	1,200	58,215	132,050
0114.101	Path & Trails Reserve	2,320	14,286	60,200
0115.101	Benton-Franklin Juvenile Center	797,495	6,607,507	0
0116.101	Inmate Benevolence	513,098	494,478	2,855
0117.101	Juvenile Kitchen	11,445	12,000	0
0120.101	Crime Victim Compensation	110,638	183,540	0
0123.101	Fairgrounds Improvements	224,690	145,795	0
0124.101	Fairgrounds Operating Budget	693,579	157,831	0
0126.101	Sheriff's Investigative	200,106	27,229	0
0127.101	Canine and Boat Patrol	98,250	127,430	0
0129.101	REET Technology	100,590	21,554	0
0130.101	1/4 Percent Real Estate Excise Tax	1,059,297	296,907	0
0131.101	Probation Assessment	434,074	406,709	0
0132.101	Central Svcs Computer Replace	1,255,151	395,466	0
0133.101	1/10% Criminal Justice	5,324,091	2,244,735	0
0134.101	Noxious Weed Control	173,199	150,884	0
0135.101	Sustainable Development	239,499	478,229	0
0136.101	Courthouse Facilitator	70,477	34,816	0
0138.101	Family Services	19,943	19,053	174
0140.101	Family Services - Superior Court	22,496	17,700	0
0142.101	Jail Depreciation Reserve	31,443	198,943	1,462,500
0143.101	Distressed Area Capital	111,752	0	0
0144.101	Rural County Capital	4,111,283	2,035,321	0
0146.101	Clerk's Collection	395,107	382,227	0
0149.101	Protective Inspection Svcs	245,665	430,686	8,473
0150.101	Pest Board	88,200	54,022	0
0151.101	Work Crew Replacement	98,449	26,816	0
0152.101	State Housing	1,222,832	141,200	0
0153.101	VIT Impact	1,481,804	755,002	0
0154.101	Homeless Housing & Assistance	343,557	444,773	0
0155.101	Solid Waste Collection	304,460	353,611	0
0156.101	Trial Court Improvement	99,760	38,541	0
0157.101	Historical Document Preservation	105,199	30,584	0
0158.101	Domestic Violence Assessment	0	11,261	0
Total - General & Special Revenue Funds		\$37,559,211	\$79,627,382	\$15,842,542



Disbursements	Transfers Out	Fund Cash Balance	Fund Current Investment	
(\$43,170,086)	(\$11,328)	\$7,240,106	\$0	Current Expense
(11,724,403)	(13,317,500)	15,377	1,599,000	County Road
0	(1,500)	698	52,500	Flood Control
(107,550)	0	28,772	0	Veterans' Assistance
(224,943)	0	427,057	0	Auditor's O & M
(11,108,297)	0	4,999,717	0	Human Services
(111,860)	(400,000)	145,809	400,000	Park Development
(571,150)	0	968,234	0	Election Reserve
(66,318)	(121,183)	3,964	320,826	Treasurer's O & M
(62,018)	(11,500)	3,289	102,300	Path & Trails Reserve
(5,922,277)	(174)	1,482,551	0	Benton-Franklin Juvenile Center
(592,474)	0	417,958	0	Inmate Benevolence
(5,525)	0	17,920	0	Juvenile Kitchen
(151,878)	0	142,300	0	Crime Victim Compensation
(75,444)	0	295,041	0	Fairgrounds Improvements
(284,501)	0	566,909	0	Fairgrounds Operating Budget
(14,702)	0	212,633	0	Sheriff's Investigative
(128,011)	0	97,669	0	Canine and Boat Patrol
(3,038)	0	119,107	0	REET Technology
(373,044)	0	983,159	0	1/4 Percent Real Estate Excise Tax
(417,329)	0	423,454	0	Probation Assessment
(388,744)	0	1,261,872	0	Central Svcs Computer Replace
(2,509,292)	0	5,059,534	0	1/10% Criminal Justice
(212,686)	0	111,396	0	Noxious Weed Control
(135,463)	0	582,264	0	Sustainable Development
(26,394)	0	78,899	0	Courthouse Facilitator
(16,811)	0	22,358	0	Family Services
(10,000)	0	30,196	0	Family Services - Superior Court
(204,281)	(1,480,000)	8,605	937,500	Jail Depreciation Reserve
0	0	111,752	0	Distressed Area Capital
(1,515,135)	0	4,631,469	0	Rural County Capital
(268,802)	0	508,532	0	Clerk's Collection
(596,251)	0	88,573	0	Protective Inspection Svcs
(84,220)	0	58,001	0	Pest Board
0	0	125,265	0	Work Crew Replacement
0	(1,100,000)	264,032	1,100,000	State Housing
(532,492)	0	1,704,313	0	VIT Impact
(377,299)	(100,000)	311,031	100,000	Homeless Housing & Assistance
(309,179)	0	348,891	0	Solid Waste Collection
(13,528)	(15,257)	109,516	0	Trial Court Improvement
0	0	135,783	0	Historical Document Preservation
0	0	11,261	0	Domestic Violence Assessment
(\$82,315,427)	(\$16,558,442)	\$34,155,266	\$4,612,126	

BENTON COUNTY, WASHINGTON
County Funds
Schedule of Cash & Investment Activity
Period Ended September, 2008

Fund Number	Description	Fund Beginning Balance	Receipts	Transfers In
0205.201	96 Juvenile & Refunding Bond	\$622,241	\$0	\$0
0270.201	CRID 11 & 12 Debt Service	0	29,707	41,520
0271.201	CRID # 15 Debt Service	3,457	113,842	0
0272.201	CRID # 16 Debt Service	0	13,418	18
0298.201	Health Bldg Bond	1	486,556	0
0299.101	Justice Center Bond	3,419,328	3,477,385	0
0303.401	Detox Center Construction	2,894	389	48,500
0305.101	Capital Projects	13,874,248	4,046,762	791,711
0398.401	Health Bldg Construction	37	791,727	0
0501.101	Equipment Rental and Revolving	24,324	2,094,312	11,651,500
0502.101	Central Services	525,355	2,238,184	0
0503.101	Workers' Compensation	725,796	751,540	0
0504.101	Insurance Management	694,959	1,329,398	0
0505.101	Accumulated Leave	343,011	539,477	0
Total - Other County Funds		\$20,235,652	\$15,912,696	\$12,533,249

Fund Number	Description	Beginning cash Balance	Transfers In	Disbursements
6310.101	Claims Clearing Fund	\$1,607,477	\$127,205,414	(\$127,849,145)
6311.101	Payroll Clearing fund	9,808	4,668,553	(4,659,765)
Total - County Clearing Funds		\$1,617,284	\$131,873,967	(\$132,508,910)

		All Funds Beginning Balance	Total Fund Cash Balance Plus Clearing Funds = Net Cash Available
Grand Total		\$59,412,147	\$59,364,768



Disbursements	Transfers Out	Fund Cash Balance	Fund Current Investment	
\$0	\$0	\$622,241	\$0	96 Juvenile & Refunding Bond
(42,963)	(28,176)	88	11,741	CRID 11 & 12 Debt Service
0	(110,689)	6,610	119,528	CRID # 15 Debt Service
0	(10,250)	3,186	15,988	CRID # 16 Debt Service
(161,136)	0	325,421	0	Health Bldg Bond
0	(605,685)	6,291,028	0	Justice Center Bond
(3,304)	(46,000)	2,479	14,500	Detox Center Construction
(4,443,000)	0	14,269,721	0	Capital Projects
(52)	(791,711)	0	0	Health Bldg Construction
(1,236,522)	(12,524,000)	9,614	3,832,600	Equipment Rental and Revolving
(2,382,113)	0	381,426	0	Central Services
(677,279)	0	800,057	900,000	Workers' Compensation
(1,183,640)	0	840,717	34,000	Insurance Management
(207,917)	0	674,571	0	Accumulated Leave
(\$10,337,924)	(\$14,116,512)	\$24,227,161	\$4,928,358	

Net Cash Available
\$963,745
18,595
<u>\$982,341</u>

All Funds Current Investment
<u>\$9,540,483</u>